(95)

G. R. S. IX-5]

Previous references.

1929.-20
D. P)

File No. 679

Serial Nos. 406, 4

Later references.

D.P 16-20-288(a), 29

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Five only

Part B for Nov 20.

SUBJECT.

Food Supply arrangements

M.A.(O) To, The Food Controller
Calcutta
No. 9344-12 Dt. 12-11-20.

Records and accounts Sanction
write off the accounts one-third of
cost of the gunnies returned from the
Municipal Depot to the Provincial Go

GENERAL AND REVENUE SECRETARIAT.

NOTES.

File No. 82

FILE HEADING.

Food Supply arrangements. Advance Accounts of the Municipal grain depôt

From

The offg Comptroller

No. F.54 Dated 25th Oct. 1919 Received 29/10/19

Diary No. 1407 Enclos. Spare Copies. Serial No. 40

BRIEF ABSTRACT OF LETTER.

Forwarding the statement of the Advance Accou the Municipal grain Depôt Bangalore city for 4 od ending 30.6.19. Together with a brief report o arious points noticed during Audit.

NOTES AND ORDERS.

The points noticed are

1) Large differences between quantities shown as by the Prov.l Depôt and those credited in the accounts the Municipal Depôt

Several items credited in the mun.l Depôt Accts. not

General and Revenue Secretariat.

File No. [illegible] of 191 9.

rial
No.

traceable in the bills received from Prov. Dy
3.) Omission to credit in the Prov. Depot
accounts a Sum of Rs 29620-15-3 (bein
the value of 1439 bags of Rangoon Ric
and Rs 3823-8-0 (being the value o
5098 Empty gunnies) both of which
are acknowledged by the Depot Offic
4) Entertainment of an Establishmen
costing Rs 358-0-0 P.M. without Govt

Subd
30/10
31/10.

4/11

07

from the Offg. Comptroller
Letter No 7 64. D. 31. 10. 19.

On continuation of previous letter
states that the value of 1439 bags of Ri
rice shown as having been omitted t
be credited to the Prov. Depot accounts
has been credited therein though omitted
in the Bill sent to the mun. Depot for adjustm
and that out of 5098 empty Gunny bag
omitted in the Prov. Depot credit for 48
Gunnies has been traced and that a furth
report will be sent on the completion
the audit of Food Controllers accounts

Subd
30/10
5/11

The further report regd

5/11

1476 1476 8836

7.c

General and Revenue Secretariat.

File No. 01 191

Serial No.

In the meantime the Complr reports
by letter to the ch: clerk for his
[illegible]
perusal 7 Secy)

DIARY NO. 8836

Chf Clerk)

Submd for perusal:
19-11-19.

Chief Clerk seen

17/11

BANGALORE SECRETARIAT 17 NOV 1919

To the Fin Secy)

The report promised by the Comptroller has
Subd with reminder been received
with Subd with reminder
27/1/20.

TOR
27/1

408

To the Comptr
No H 4562 dt 88-8-8 d: 8-2-20
Enquires when the further report
regarding the accounting of the bala
of gunny bags.

GENERAL AND REVENUE SECRETARIAT.

Audit Report of the Food Supply Accou

The Comptroller

Dated 19-4-20 Received

Diary No. 3535	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

Forwards the Report audit of the accounts maintained and grain Depot Bangalore for the Period from 1/8

NOTES AND ORDERS.

The irregularities noted are.

Reconciliation of the stocks issued from the Bangalore with credits in Mund Depot has effected

Change of rates in Selling Prices

NOTES—First Sheet.

(R. S. III-2)

General and Revenue Secretariat.

File No. 6 of 191 .

Serial No.

No vouchers for several items under Cartage & contingencies.

Unwarranted alterations in the accounts of Ballapur Ist Depot.

Omission of Rs 180-10-0 being 8 as debit in the Muni Depot Accounts

Subd

Submitted

T.R.

29/4

May be forwarded to the Asstt for preparation of Audit action Vide last para of the Comptr's letter.

Municipal Md. have also sent earlier items of the validity of 2 months.

Issued

29/4

29/4

29/4.

7/5/20

Closed,

To the Tah: Asstt for kindly putting up the file connected with the transfer and issue of the Municipal Depot - Bangalore

12/5/20

The previous babous are now up-to-date Hasan (V)

Submitted

NOTE—Contn. sheet.

CHIEF SECRETARIAT
II
POLITICAL BRANCH
3 MAY 1920

FINANCE
BANGALORE
12 MAY 1920

G. R. S. III-2]

General and Revenue Secretariat.

6 / 7 File No. 6/52 of 191

Serial No.

The file may be forwarded to the F. C. for favour of remarks. Sued
by
15/5/20 Chief Sec)

DMC 15/6/20

21/5

No. 27 21/5/20.

Recd 22/5/20 RB

Forwarded with Compliment & the Food Contr. for favour of remarks.

21/5/20.

By order
for Chief Sec

Returned with compliments.

The important points raised in the audit report are the following:-

(1) Want of reconciliation of the stock issues from the Provincial Grain Depot with the credits in the Municipal depot.

(2) Changes of rates in the selling pric not supported by any order in writting of the President or Food Controller.

(3) Want of vouchers for several items o expenditure under cart hire and contingencies.

(4) Absence of debit of a sum of Rs 130-1 in the Municipal depot accounts corresponding the credit of a similar amount in the Food Controller's account.

2. In his present report the Comptroller say that differences between the Provincial

NOTE—Conts. sheet.

Serial No.	
	Provincial Depot accounts and the Municipal depot accounts which were referred to in his previous report have not yet been reconciled. This reconciliation has been delayed as the last audit report did not give details of the differences said to exist. A list of these has since been obtained from the Comptroller and carefully examined. The differences relate (1) to stocks issued and received (2) to amounts debited and credited. As regards (1) stocks against debits in the Provincial Depot accounts to the Municipal depot to the extent of 3962.21 pallas of grains issued between 4th December 1918 and 16th January 1919, the Municipal Depot has given credit to the Provincial Depot for only 3870.84 pallas. The difference is due to the fact that in the early stages when the depots were not provided with weighing-machines, Stocks had frequently to be issued from the Provincial Depot without actual measurement or weighment, but the Municipal depot was debited with the reputed contents of the bags as per accounts. The Municipal depot has however taken credit only for the quantities said to have been actually found on measurement. In some cases measurement at the Provincial depot and the Municipal depot has given different results. The total difference amounts 2.3% and shortage to this extent is usually found in the contents of bags. As to what shortage was actually found, there is no help for it but to accept the figures furnished by the Municipal Dep

a respectable merchant having been put in charge of it by the Hon: President. The above differenc in quantity has therefore to be written off.

3. As regards difference in the amounts debi and credited the Comptroller has stated that cre has not been afforded for a sum of Rs 29723-2-5 i the accounts of the Provincial depot for goods returned by the Municipal depot and that there is an excess debit against the Municipality to t extent of 3878-4-9. The auditors have checked th Municipal depot accounts with reference to the b sent from the Provincial depot for supplies made These bills did not show credit for goods returr and hence the auditors have concluded that credi has not been afforded in the Provincial depot accounts. If the Municipal depot accounts had be compared with the registers of the Provincial depot it would have been found that credit has been afforded for all goods returned of the value of Rs 27924-14-4. Out of the balance of Rs 1803-4-1, Rs 1635-4-1 represents the differen between the price of new gunnies ~~credited~~ debited and the value of returned gunnied credited. the value of returned gunnies bein taken as two-thirds of the original price, and Rs 168/-id the difference in value due to the fact that a higher rate was adopted by the Munic depot (incorrectly) for certain grains returned.

4. With regard to the excess debit of Rs 3878-4 the Provincial depot accounts have been checked a errors found corrected, resulting in a reduction this to Rs 2102-11-1 which represents the value of

Now Somanathadhar
verification &
report.

NOTE—Contn. sheet.

the shortages referred to in para 2.

5. The net result of the differences noted in para 3 and 4 is to reduce the profit in this depot as worked out by the Comptroller by Rs 3905-15-2 Viz. from Rs 5879-9-3 to Rs 1973-10-1.

6. Regarding changes in the rates of selling price, the Chief Officer, Bangalore City Municipality reports that the rate had to be altered in accordance with the variations in the issue price from the Provincial Depot and that the changes were published in the Daily post and the Vokkaligara Patrika for the information of the public. A notice board exhibiting the price of the grains also said to have been hung up in front of the depot.

7. As regards non-production of vouchers the Chief Officer of the Municipality says " Vouchers for several items under cart hire and contingencies in the Municipal depot have been produced for check during audit and they have been scrutinized and signed by the Auditor.

The amount for cart hire and contingencies have been actually paid in the West Depots to the party. The vouchers to this effect have been taken from the party".

8. The sum of Rs 180-10-0 credited in the accounts of my office but not debited in the accounts of the Municipal depot is an amount remitted by the Provincial depot, Bangalore, but wrongly credited to the accounts of the Municipal depot owing to an error in the advice slip received from the Bank. This error has now been rectified.

9. A copy of the Chief Officer's

General and Revenue Secretariat.

No. 6 File No. 6 of 1920

Serial No.

CONTROLLER'S OFFICE. Rec'd No. 60 18 AUG 1920 BANGALORE.

explanation received with the President's lette
No. 3428 dated 8th June 1920 is placed in the f

Bangalore 6/8/20 Food Controller.

CHIEF SECRETARIAT POLITICAL BRANCH. 7 AUG. 1920

The file may be sent w
Compare further reno

Yes

9/8/20
Chief Sec

10281

Yes

forwarded with Comptr

Replies to the audit objections mentioned in
ontroller's letter No. 5268 dated 27th April 1920

. Accounts are being written up in printed books from 1st
ay 1920, which were recently supplied from the Food Controller'
ffice.

. A notice board exhibiting the price of grain has been hung
p in front of each depot for the information of the public.

. Vouchers for several items under cart hire and Contingenci
n the Municipal depot have been produced for check during audit
nd they have been scrutinized and signed by the auditor.

The amount for cart hire and contingencies have been actua
aid in the Test Depots to the party. The vouchers to this
ffect have been taken from the party.

. The selling price was altered every now and then accordin
o the rate of the Provincial depot.

The Burma whole rice of Seealda and Orissa consignments
ere sold at 5¼ seers per rupee. This sort of rice was received
n the Municipal depot from 29-9-1919 to 24-11-1919. The intimat
o this effect has been sent to the Food Controller for approval
ide this office No. 1011 dated 30-9-1919. The selling price has
een published in the Daily post, Vokkaliga Patrika for the
enifit of the public Vide this office No. 1030 dated 30-9-1919
o the Editors of the News papers.

In the New Taragupet Test Depot the Burma whole rice was
old at 5¼ seers on 28th, 29th, and 31st October 1919 and the
mount realised is shown in the account book as noted below;-

28-10-1919	190 seers	Rs 36-4-3
29-10-1919	204 "	38-14-7
31-10-1919	346 "	66-1-3

The New Taragupet Test Depot has not sold rice at 5 seers
er rupee on 29-10-1919 as stated in the audit objection.

. The shortage of 75 seers Brokens and 87 seers Burma whole rice i
owards the receipt of 9532 seers of Brokens and 803523 seers of
hole rice respectively. Since the shortage is not even 1%, thi
ay be written off the account, as the Food Controller has allo

allowed 3% shortage in his circular No. A.1468-78 dated 14-10-1919. The above shortage is due to dust and sweepings in the daily sales. This has been passed by the Chief Office Vide weekly returns.

6. Invoices of the Provincial depot for ragi supplied on 10th, 18th and 20th December 1919 were received in the depot they have been acknowledged by the Municipal depot. They are mislaid in the records. However, the quantity referred to has been received from the Provincial depot and it is credited in the Municipal depot account.

7. A sum of Rs 30¾- being the value of mismatched notes sent to the currency office will be received very shortly, as intimation from the currency office has already been received in this behalf.

8. A sum of Rs 800/- has been debited to the Food Controller's account as per his letter No. 1455 dated 5th December 1919 and 8091 dated 5th December 1919 regarding the sale of 2000 big empty gunnies to Mr. P.M. Kuppuswamy Gowda of Bowringpet on 6th December 1919.

Sd/- B.S. Ranoji Rao.
Chief Officer.

Bangalore City
2nd June 1920.

'Copy'

For Food Controller & Director.

General and Revenue Secretariat.

Serial No.

PR File No. 6 of 1919

Rec No: 92-A 9/10-9-

The shortage referred to in para 2 of the Food Controller's note will be written off the accounts.

2. As regards the omission of Rs.29,728-2-5 being the cost of 1439 bags of Rangoon rice returned by the Municipal Depôt and not shown in the bill sent by the Provincial Depot, reference is invited to this office letter No.F.64 dated 31st October 19 wherein the credit in the Provincial Depot accounts was subsequently reported. A copy of this communication was also sent to the Food Controller for information. But as the balance was claimed in the bill due by the Municipal Depot, necessary deducti should have been made there in

As regards the writing off of 1/3 cost of the ~~rice~~ gunnies returned, sanction of Government may be kindly corded.

2nd 7/. The objection relates to carthire charges paid t the Akkipet, ~~Ballepet~~ Ballapurpet and New Tharagapet Depôts amo ing to Rs.252-5-0 for which vouchers were not produc at the time of audit. If vouchers have been obtair as stated by the Chief Officer ~~and~~ they will be exa ed during the next audit.

SECRETARIAT. POLITICAL BRANCH. 10 SEP. 1920 CHIEF

U

General and Revenue Secretariat.

File No. 6 of 1919

Serial

Draft recording Subd

Mg

21/10/20

Chief Secy) In approval

Dewan

21/10

DEWAN'S OFFICE.
Recd. on OCT 31 1920
Reg. No. 3461

Draft appd. by Dewan

6/11

To

The Food Controller

The Comptroller

No G 9311-12 & 12-11-20

Records and accounts &c

Off the accounts, one ~~Head~~ of the Co

of the grains returned from the

Municipal Depots to the Food Co

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. F. 54.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 28th October 19.

REGD. DELY. 28 OCT 1919

FROM

15826

....., ESQ.,

Secretary to the Government of Mysor

.....Fianancial.....*Depar*

SIR,

I have the honour to submit herewith the Statement of the Advance ccount of the Municipal Grain Depot, Bangalore City, for the period nding 30th June 1919 together with a brief report on the various oints noticed during audit and to observe as follows:--

(1) Large differences exist between the quantities shown as issued y the Provincial Depot and those credited in the Municipal Depot accounts

(2) Several items credited in the Municipal Depot Accounts as re- eived from the Provincial Depot are not traceable in the bills received rom the latter

(3) A whole godown containing 1,439 bags of Rangoon rice costing s. 29,620-15-3 returned to the Provincial Depot and acknowledged by th epot Officer on 25th March 1919 has not been credited by the latter nd deducted from the amount due by the Municipal Depot. Similarly th alue of 5098 empty gunnies, viz., Rs. 3,823-8-0 returned and acknow- edged by the Provincial Depot Officer in December 1918 has not been rought to accounts in the latter Depot. The Provincial Depot, Banga- ore, must explain the cause of these omissions in its accounts.

A large Establishment costing Rs. 358-0-0 per month has be
ntertained without Government sanction.

Copies of the Advance Account and the Audit Report have bee
orwarded to the Food Controller and President, Bangalore City M
ipality, for information and necessary action.

Report on the Audit of the account
Bangalore City Municipal Grain Dep
ngalore, for the period ending 31st
ıly 1919.

Name of Senior Audito

Mr. M. Narain Row

Period of Audit - 1st ....
to 31st July 1919.

Name of Depot Officer

(1) Mr. P.Thimmiah, Mundi Merch
from 1-12-18 to 8-4-191
(2) " Rudraya, Food Inspector,
from 9-4-19 onwards.

1. The following registers and accounts were produced for examination:

1. Cash Book.
2. Combined Stock Book & Ledger
3. Counterfoil receipt book
4. Rough day book
5. Cooly book
6. Acquittance Roll.

2. Most of the defects and minor irregularities noticed in the course audit such as want of stamped receipt unattested alterations in accounts et were got rectified then and there dur ing audit. The other points noticed are enumerated below:-

Check of Cash Balance.

The cash on hand with the Depot officer on 3-9-19 was examined and found to be Rs.107-13-11 which agree with the Cash Book balance.

Large balances as noted in the margin used to ~~accountable~~ accumulate in the har

of the Depot Officer without remittance to the Bank then and there. This ~~The~~ state things continued till 30-4-19. It has since been arranged to send the daily collections to the Mysore Bank then an there for credit to the Food Controlle account.

2. Combined Stock Book & Ledger.

The stock book is not in the prescr bed form, but a manuscript register -- showing only the daily receipts and -- issues of stock is maintained and the balance of stock under each kind at th close of each day is not worked out therein.

Only one folio has been opened for the several kinds of Nellore rice thou the prices are different. Both Nellor (ordinary) and Nellore special (rates Rs.26/- and Rs.26-4-0 per palla respec ly) were clubbed together. The discre- pancies noticed in this Register are embodied in the accompanying Objection Statements.

Credit Sales to some select mercha were being allowed for sometime at the commencement and the accounts are now closed and as there are no credit sale at present a separate ledger is not maintained. But a few pages of the stock book is used for the account wit the Food Controller for the several --

articles of stock received from the Provincial Depot and the remittances made to the Mysore Bank for credit to his account.

Cooly Register

This is a sort of acquittance roll, maintained only from 7th March 1919. Many entries in this register are in pencil and stamped receipts had not been obtained for some payments in excess of Rs.20/-. This has since been got rectified. For payments made prior to this date no vouchers were forthcomin A certificate of payments from the then Depot Officer detailing the payments made from time to time duly countersigned by the Chief Officer has been furnished and accepted. In some cases the daily totals in this book do not tally with the corresponding debits in the cash book. For example, a sum of Rs.9-1-10 is charged off on 23-3-19. The details in the Cooly Register work up to 9-13-10. How this excess of --- As.12 was met, has not been explained.

Acquittance Roll.

The Establishment charges of the depot amounting to Rs.358/- per mensem as detailed in the margin are met from the sale proceeds and orders of Government sanctioning the Establishment have

Rs.1,567-8-7 paid on this account upto 30-6-19 is consequently placed under objection. A pay of Rs.70/- per mense has been shown in the pay abstract on behalf of Mr. P. Thimmiah late Depot Officer but the same from 1-12-18 to 8-4-19 amounting to Rs.298-10-8 still remains undisbursed. Sanction of Government will have to be obtained before disbursement is made.

No invoices were forthcoming for t issues from the Provincial Depot durin December and the early part of January 1919 but in their stead one Octavo note book showing therein the daily issues from the Provincial Depot with the initials of the Issuing Clerk or Inspector against each item was produced. There were large differences between this not book and the monthly bills, subsequently received from the Provincial Depot. A statement showing these differences is annexed..

Another statement showing the items credited by the Municipal Depot as --- received from the Provincial Depot but not included in the latter's monthly bil is appended. These differences seem to have been pointed out by the Municip Depot to the Food Controller and the -- matter is under correspondence.

Cash Bill Counterfoils.

Books containing counterfoil receipts from 26-3-19 to 5-4-19 were not produced for inspection. The same sort of rice g has been sold to different persons at different rates and the reasons therefor are not known. For instance on 20-2-19, 25 seers of special Nellore Rice was sold to Mr. Garudiengar (Bill No.3214/) and Rs.6-8-0 only was recovered from him in stead to Rs.6-9-0 the rate charged in other cases being Rs.26-4-0 per palla. Similarly Rs.6-4-0 was recovered from Mr. Chandy for 25 seers Boiled rice ~~is~~ sold to him on 27-2-19 (Bill No.3528) instead of Rs.6-10-0 at Rs.26-8-0 per palla.

It is also noted that all the Dail collections were not then and there credited into the Cash Book. For instance 33.50 pallas of Nellore Rice is shown as sold for cash on 6-12-19 for Rs.862-10 but Rs.849-12-0 only has been credited into the cash book on this date, the -- balance of Rs.12-14-0 being brought to account on 21-3-19 i.e., after a lapse a month and a half.

The net result of the transactions is a loss of Rs.~~13,995-14-8~~ 10172-6-3 as shown in the Profit and Loss statement attached Sales were effected at concession rates from 19-3-19 to 19-6-19 under the ---

;ed 24-4-19 directing that
)ken rice may be sold at 7
ers per Rupee to ticket holders
Controller's No.5166 dated
-3-19 whole Rangoon Rice at
seers per Rupee.

authority of the marginally noted Govern-
ment and Food Controller's Orders. A
total loss of Rs.17,837-8-6 was incurred
owing to such sales (Vide statement
for details)

An account current, a goods account
and a Balance Sheet as on 30th June 1919
is herewith enclosed.

Statement of the Advance Account of the City Municipal Grain Depot, Bangalore City in connection with Food Supply arrangements for the period ending 30th June 1919:

	Rs.	a.	p.	Rs.	a.	p.
1. Particulars of amounts sanctioned:—						
2. Total advances sanctioned ...						
3. Particulars of drawings and purchases—						
(a) Drawings against allotment sanctioned:—						
(b) Transfers from other disbursers from Food Controller ...	639697	5	4			
Establishment charges						
a. ~~Purchases~~ to be paid for	298	10	8			
3. Total of amounts drawn as per 3 & 3a				63999		
4. Particulars of amounts refunded to the Food Controller through the Bank of Mysore, Bangalore	618435	5	9			
5. Total of amounts refunded including transfers				618435	5	9
6. Difference between 4 & 6 representing net advances unadjusted ...				215-60	10	3

8. Particulars of stock of grain hand ... ...

9. Grain in transit ... ..

10. Book value of grain stock...

11. Particulars of other stock

12. Book value of other stock...

13. Sale ~~proceeds~~ to be realised (v statement)... ... ...

14. Cash balance on hand ...

15. Total of items 10, 12, 13 & 14

16. Difference between 7 & 15... .

17. Explanation for such difference

C. P. ... / P.P 134-18-5-33 dated 24.4.1919 and Food Controller's No. 516 dated 22.3.1919. (Price Statement attached) If this amount should be credited to a Post may be said to have ... [illegible].

17837-7-6
10172.6.3
7665.2.3

18. Other remarks, if any, ...

[illegible]
[illegible]

Municipal Gram Depot: Bangalore City

Statement of Receipts and Expenditure from 1st December 1918 to 30th June 1919

Receipts				Expenditure			
Sale proceeds	625397	2	11	By Coolie and Cart hire	1154	9	
Advances repaid	34	5	-	" Contingencies	125	13	
Currency Office Bombay for value of notes				" Other Charges	237	2	-
received	10	-	-	" Advances Recoverable	34	5	-
				" Remittances to the Mysore Bank to the Credit of the Food Controller	618435	5	-
				" Establishment Charges etc including rent of Godown	1567	8	
				" Currency notes (mutilated) Sent to the Currency Office Bombay	40	-	
				" Closing balance	3846	11	
	625441	7	11	Total	625441	7	

Goods account for the period ending the 30. June 1919

value of Goods received up to the end of June 1919 as per Food Controller's bills	666328-12-3			By Sale proceeds of Food Grains	625397	2	11
Add items credited in the Municipal depot accounts but omitted by Provincial depot	10120-8-3			.. Stock on hand	7511	8	8
	676449-4-6			.. Net Loss	10172	6	3
Deduct:—							
Value of Goods returned							
1439 bags of Rangoon Rice 29620-15-3							
5098 Gunnies returned in Dec" 3823-8-0							
	33444-7-3						
Amount paid in excess @							
Rs 3-8-0 per pallo for 1225 bags	3307-7-11						
	36751-15-2	639697	5	4			
To Coolie and Cart hire		1154	9	5			
.. Contingencies		125	13	5			
.. Other Charges		237	2				
.. Establishment Charges paid	1567-8-7						
.. .. To pay	298-10-8	1866	3	3			
.. Total		643081	1	5	643081	1	5

N.B. Loss by sale at Concession rate as per Statement 17837-8-6

Profit actually realised otherwise 7665-2-3

Net Loss 10172-6-3

Assistant Comptroller

City Municipal Grain Depot. Bangalore.
Balance Sheet as it stood on the 30th June 1919.

Liabilities					Assets		
Food Controller for Stock supplied	639697-5-4				Stock on hand	75 11	8
Deduct :-					Cash on hand	38 4 6	11
(1) Remittance to Mysore Bank	618435-5-9				Amount recoverable from the Currency office Bombay	30	-
(2) Loss incurred by the Depot by Sale at Concession rates	17834-8-6						
	636272-14-3	34 24	7	1			
Establishment charges due to Mr Thimmaiya		298	10	8			
		7665	2	3			
		11388	4			11388	4

Assistant Comptroller

tement showing the details for the loss sustained on account of sales at concession rates.

Particulars	Rangoon Rice (Whole) Receipts	Cost		Issues	Cost Realised			Broken Rice Receipts	Cost Issues			Issues	Cost realised			Ragi	Remarks
Opening balance on 19.3.19.																	
Receipts from 19.3.19 to 19.6.19	8491.44	154238	11	11	8283.94	137354	4 4	1380.95	23615	4	5	1380.95	19942	2	6		
Closing balance on 19.6.19					207.50	3812	13										
Loss.						13071	10 7						3673	1	11	1092.12.0	x. Cost kine paid to vendors during the period
	8491.44	154238	11	11	8491.44	154238	11 11	1380.95	23615	4	5	1380.95	23615	4	5	1092.12.0	

Total loss: —

Rice. 13071-10-7

Ragi 1092.12.0

Broken Rice 3673.1.11

— 17837.8.6

E. Edwardes

Months	Omissions in the Municipal Depot												Omissions in the Provincial depot			Net difference			Remarks
	Under Capacity			Under Rate			Under furnishes Cartridges			Total									
December 1918	3633	6	4				3140½	10	7	7038		10	2646			- 4391	8	11	* 405-85- 11-1
January 1919	436	9	7				2152	1	4	2588	10	11	3164	11	7	+ 576		8	less 39022 - 9-3
February 1919	23199	3	7				873			24072	3	7	34709	6	3	+10637	2	8	35563 - 1-10
March 1919	3036	15	4	150			136	10	6	3323	9	10	65	1	3	- 3258	8	7	less 9 - 0 - 0 error in total Forbills for Feb
																			35554 - 1 - 10
																			Total of 7.C's bills 666328 - 12 - 3
																			add Credits less 35554 - 1 - 1
																			add Cost of Guinea 6566 - 6 - 5
																			Total value of Goods received in the municipal depot 676449 - 4 - 1
Total	30306	2	10	150			6566	6	5	* 39022	9	3	* 40585	11	1	+ 35554	1	1	

Satyaraj Chetty, Esq., I
XXXXXXXXXXXXXXXXXXXXXXXXXX

Offg. Comptroller to the Government of

N. Krishna Rao, Esq., B.A.,
Secretary to the Government of Mysore,
Financial Department.

Advering to para 1 (3) of this office letter No. F.54 dated 25th Instant forwarding the statement of advance account and the on the audit of the accounts maintained in the Bangalore City Mun Depot, I have the honour to state that in the course of audit of accounts of the Food Controller's Office and the Provincial Depot Bangalore, now going on, it is noticed that the value of 1439 bags Rangoon rice referred to has been credited in the books of the Pr cial Depot, though it is omitted in the bill sent to the Municipal for adjustment. Similarly in the case of the empty gunnies retu against 5098 gunnies shown as returned by the Municipal Depot, bu ommitted in the Provincial Depot bill, credit for 4855 gunnies ha traced in the Provincial Depot ledgers and a further report regar the balance will be made as soon as the audit of the Food Control accounts and the Provincial Depots is completed.

It may however be stated that the amount of Rs. 3,424 7 1 sho

ıe balance sheet as due to the Food Controller submitted to
mment with this Office letter No.F.54 Dated 25th Instt. has
arrived at after deducting the above two items.

I have the honour to be,

S i r,

Your most obedient servant,

Offg. Comptroller.

The Comptroller

Sir,

I am directed to invite reference
to your para 1 of your letter No
1.64 dated the 31 October 1919
and to enquire when the
account of the balance of
report regarding the Gunny
bags referred to therein may
expected

ease address all future communications
o the Comptroller to the Govt. of H. H.
he Maharaja of Mysore.
In reply to this Comm. please refer to
F. 164. audit report and
re atmt. nos 5

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE MAHARA
OF MYSORE.

lore, the 10 April 19

19 6 19
R. 409 2535

aj Chetty Esq,B.A.,
~~Rao, Esq.,~~
Offg. Comptroller to the Government of
His Highness the Maharaja of Mysore.

N.Krishna Rao ....., Esq., B.A.,
Secretary to the Government of Mysore,
Financial .....*Department.*

In submitting herewith for the information of Governmer
rt on the audit of the accounts maintained in the Municip
t, Bangalore, for the period from 1st July 1919 to 15th
), on which date the entire stock received prior to 31st I
1919 had been disposed of, I have the honour to observe a
s:-

The several accounts, viz., Cash Book, Ledger and Day Bc
anuscript. Now that the Depot is continued, it is desira
printed Books (of which there is sufficient stock in th
roller's Office) are used and the accounts written up in

Reconciliation of the stock issues from the Provincial
alore, with the credits in the Municpal Depot, referred t
11 (page 4) of the last report, has not yet been effecte
eply is stated to have been received from the Provincial
aining the discrepancies.

3. Changes of rates in selling prices is not supported by any order in writing of the President or the Food Controller. To prevent leakage of collections and also to keep the public on their guard, it is desirable that notices are hung up under the signature of some responsible Officer, when any changes in rates are introduced.

4. No vouchers were produced for the several items under cart-hire and contingencies. A list of such items is attached to the report. (vide para 5 (5)).

5. As regards shortages reported in para 5 (1) of the report, it has to be stated that there was a difference of 81 seers under 'Broken Rice' between the closing balance on 31st October 1919 and the opening balance of 1st November 1919 in the Ballapurpet Depot, and the balance from 1st November 1919 to end were all altered and a shortage of 81 seers shown in the accounts at the end. As such alterations were objected to as highly suspicious, the cost thereof, viz., Rs.11-9-2 has since been recovered, and credited to account on 25-2-1920. Such unwarrented corrections and subsequent credit of the amount to Government is not free from suspicion.

6. The transactions have resulted in a net loss of Rs.11,957-15-3 to Government, which includes the establishment charges amounting Rs.338/- per mensem, sanctioned in G.O.No.G.17107-9/P.P.6-19-214 dated 24th January 1920 and paid out of sale proceeds. But for the loss of Rs.17,837-8-6 referred to in the previous report, as dueto sale at concession rates as per G.O. of the 17th and 19th March 1919, the net profit would have amounted to Rs.5,879-9-3.

7. A sum of Rs.180-10-0 is credited in the Food Controller's books, as amount received from the Municipal Depot, as per Mysore Bank's intimarion dated 15-8-1919, but the debit is not traceable in the Municipal Depot accounts. The name of the party from whom the amount was received will have to be ascertained from the Bank and necessary transfer of accounts effected.

8. Copies of the Audit Report and its accompaniments, viz., Statement of the Advance Account, Profit and Loss Account and Balance Sheets have been forwarded to the Food Controller and the Honorary President, Bangalore City Municipality, for information and needful action.

I have the honour to be
Sir,
Your most obedient servant.

J. Satyanarayana
COMPTROLLER.

12/4/20

Report on the audit of the accounts of the City Municipal Grain Depot, Bangalore, for the period, from 1st July 1919 to 15th January 1920.

Name of Auditor. Mr.M.Narayana Rao.

Date of Commencement of audit. 21st January 1920.

Date of termination. 7th February 1920.

Name of Depot Officer. Mr.G.K.Rudrarya.

This is the second audit conducted, the results of the first having been reported to Government in No. F.54 dated 5th October 1919.

1.Action taken on the last Report.

1. Orders of Government have been obtained sanctioning the charges incurred on account of establishment (vide G.O. No.G.17107 - 9/P.P.6-19-214 dated 24th January 1920.)

2. A regular Ledger account has been maintained for the Food Controller and the balance worked out on 15th January 1920

3. The several accounts are still maintained in manuscript Books and it is desirable that the prescribed printed registers and forms are introduced for the sake of uniformity and clearness.

4. Reconciliation of the Stock issues by the Provincial Depot with the credits of this Depot, referred to in the last Audit Report, has not yet been made and very earl

early steps have to be taken to settle th same.

. Credits for the value of 5098 Gunn returned by this Depot to the Provincial Depot, referred to in para 3 of last Audi Report, has not been still afforded tothi Depot. Immediate action is necessary on this point.

2. Results of current Audit.

The period embraced in this audit is from 1st July 1919 to 15th January 1920, the date on which the stock was entirely exausted and the accounts of Test Depots were closed.

Four Test Depots, as noted in the mar gin, were working during this period unde the authority of G.O.No. 28865 / P.P. 134 18-640 dated 28th June 1919, and grain wa issued to them on credit, and the collect remitted to the Central Depot almost ever day. These Test Depots have each main- tained a Cash Book and a Stock Account, ir the same form as in the Central Depot, ar these were produced for inspection during audit.

The state of accounts of these Test Depots, except the Municipal Test Depot, which was under the direct and immediate supervision of the Depot Officer is far from satisfactory, owing to the several defects and irregularities noted below:-

1. All the three Depots have reported

reported shortages, noted below, while the Municipal Depot has reported none:-

Broken Rice	Ragi.
	54 seers.
	41 -do-
84 seers	47 -do-

The above shortages are within the maximum allowed by Government and may be admitted except in the case of the 84 seer of Broken Rice reported by the Ballapurpet Depot, for the following reason:-

The closing balance on 31-10-1919 as per Old Stock Account was 1,315 seers, with a shortage of 3 seers. But in carrying forward this balance in the Stock Account for November 1919, the opening balance was not shown at all, while the balance after deducting the issue of 94 seers on 1-11-1919 was shown as 1,140 seers, instead of 1,221 seers, as it oug to be -resulting in a difference of 81 seers- the whole stock being exausted on 10-11-1919. But those balances have sin been altered by adding 81 seers to the closing balance of each day and the diff erence of 84 seers (3 plus 81) being shown on the 12 th December 1919. The corrections appearing suspicious, explanation was called for at the time of audit and it has since transpired that the cost thereof, viz., Rs.11-5-2 has been recovered and credited to account

ccount on 25-2-1920. How far the accoun-
s can be relied on is a matter for con-
ideration. If there had been a real
hortage, the necessity for the recovery
rom any body and its credit are not -
pparent.

2. Almost every figure in the Cash Boo
nd the Stock Register is corrected and
verwritten.

3. The selling price was being altered
very now and then, so much so, that par
f rice issued to the New Tharagupet De-
ot on 28-10-1919 was sold at 5 seers pe
upee on the 29th and at 5¼ seers on the
31st. No definite and written orders -
were produced in support of these alte-
rations.

4. The daily sale proceeds, as brought
n the Cash Book, do not generally work
ut exactly to the value of stock sold
ut. Either the collections are a litt
ore or less. The reason assigned being
that rice was sold in retail to poor peo
le for 4 annas or 6 annas at a time and
the difference was due to fractions of
measures. The total loss involved being
nly Rs. 8-15-10 only as per statement attache
it may be admitted.

5. Large amounts have been spent for
Carthire and contingencies by each of
these Depots and no vouchers were pro-
duced for inspection in support of these
charges

A list of such items is given below:-

	Rs.	a.	p.
Akkipet Depot	120	10	0
Ballapur-pet Depot	116	1	6
haragupet pot	15	9	6
otal	252	5	0

CENTRAL DEPOT.

Most of the defects and minor irregularities noticed in the course of audit were got rectified then and there.

1. No acknowledgment was forthcoming for Rs.10-10-0 paid as cooly on 2-8-1919. A thumb impression was obtained after this was pointed out.

5. Stock Account.

1. The following shortages have been written off the accounts and the Food Controller's orders, sanctioning the same were not produced:

31-8-1919 Broken Rice [illegible] bags.
1-1-1920 Burma Whole rice 87 -do-

2. Invoices of the Provincial Depot for ragi received on the 10th, 18th, and 20th December 1919, were not produced.

3. The several Test Depots returned the empty gunnies, remaining with them, as detailed in the margin× on 4-1-1920

i.e., soon after they ceased to work. ıese were not brought to account at all ill the fact was brought to the notice f the Depot Officer. They have since ɐen credited on 31-1-1920.

4. A separate Ledger Page has been ~~xxxxd~~ opened for receipts of stocks om the Bangalore District Depot. But, all the sale-proceeds have been remi- ed to the Food Controller, it is no use keep this account open. It has con- quently been transferred to the Food ntroller's account.

5. The differences noticed between the óck receipts as credited by the Munici- l Depot and the issues as shown in the od Controller's Ledger are given in atement B attached. Necessary Correc ns have been made in the accounts of e two offices and the correct figures opted for the Stock Account.

1. On checking the remittances to the 'sore Bank, it is noticed that a sum of ;.180-10-0 credited in the Food Contr er's Cash Book as amount received fro ıe Municipal Depot as per Bank Intimat ıted 15-8-1919 is not traceable in the :counts of the Municpal Depot. The co 'ect party from whom the amount was re ;ived should be ascertained and necess

necessary adjustments of accounts made

2. An Account Current, a Profit and Loss Account and a Balance Sheet as on the 15th January 1920 are hereto attac from which it will be seen that the tr sactions have resulted in a net loss o Rs.11,957-15-3 to Government, ~~xxxxxxx~~ cluding Rs.17,837-8-6 referred to in t penultimate para of the previous repor due to sale at concession rates as ord in G.O.No.G.24920-3/P.P.134-18-533 dat 24-4-1919 and Food Controller's No.516 dated 22-3-1919, referred to therein. may also be stated for information tha the cost of the entire establishment, cluding the pay of the two Food Inspec and the Office establishment sanctione in G.O. No.G.17107-9/P.P.6-19-214 date the 24th January 1920, as also the bon of Rs.500/- sanctioned on behalf of Mr P.Thimmaiya have been taken into accou in ~~the~~ calculating the profit and loss

Statement of Receipts and Expenditure of the City Municipal Grain Depot, Bangalore, for the period ending the 15th January 1920.

RECEIPTS				ENDITURE%			
To Sale Proceeds	10,80,657	13	0	By Coolie and Carthire	1942	7	6
To Advances recovered	34	5	0	By Contingencies	279	10	4
To Cash received from the Bombay Currency Office	10	0	0	By other charges	237	2	0
				By advances recoverable	34	5	0
				By remittance to Bank	10,72211	6	0
				By establishment charges including rent	4448	15	0
				By mismatched currency notes sent to the Bombay Currency Office	40	0	0
				By Food Controller (adjustment)	800	0	0
				By charges for cleaning 109 tons of broken rice debitable to Food Controller	479	0	7
				By balance	229	3	7
	10,80,702	2	0	Total	10,80702	2	0

P Subramanyam.
Assistant Comptroller.

Stock Account of the City Municipal Grain Depot, Bangalore, for the period ending 15th January 1920.

To cost of Goods supplied by the Food Controller		10,85,615	15	10	By Sale Proceeds		80,657	13	0
To Coolie & Cart-hire		2	7	6	By Stock on hand		408	6	5
To Contingencies		9	10	4	By net loss		11,957	15	3
To Other charges		7	2						
To establishment charge		8	15						
To bonus due to Mr.P.Th		0	0						

Statement showing the receipts and issues of Stock in the City Municipal Grain Depot, Bangalore from 1-7-19 to 15-1-19(

Particulars of Grain.	Opening balance on 1-7-19. Quantity M.	Seers	Chattaks	Cost	Receipts Quantity	Cost	TOTAL Quantity	Cost	Issues Quantity	Cost	Balance Quantity	Remarks.
Ragi	68	60	070		670.20	8043	532.30	6713	5[illegible]	6786		
Rangoon rice I	270	70	0080		1068.75	19250	1350.[illegible]	24342	1350.[illegible]	24249		
-do- II	45	85	043				45.85	843	45.3[illegible]	1032		
-do- III					8908.78	175795	8908.73	175795	8908.7[illegible]	178462		
-do- IV					1747.20	34459	1747.20	34459	1747.2[illegible]	33034		
-do- V					8035.83	158320	8035.23	158320	8034.7[illegible]	158304	87	Shortage
-do- VI					1215.65	23125	1215.65	23125	1215.3[illegible]	23200		
-do- VII					253.03	4769	253.93	4769	253.93	4786		
-do- VIII												
Broken Rice I					1105.73	14894	1105.93	14894	1077.[illegible]	14089	28.45	Wastage due to cl cleaning. Out of this quantity, 21.0 pallas sold for Rs. 121 in pu lic auction and reported to Food Controllor in No. 1840 dated 15-1-20.
-do- II					171.05	2585	171.05	2585	171.0[illegible]	2597		
-do- III					362.2	4859	362.29	4889	362.2[illegible]	[illegible]		

Balance Sheet of the City Municipal Grain Depot as it stood on the 15th January 1920. (Bangalore City)

FOOD CONTROLLER:-

For Stock Supplied		10,85,615-15-19			
Deduct:-					
Remittances	10,72,211-6-0				
Adjustments	800-0-0				
Cleaning Charges of Broken Rice	479-9-7				
	10,73,490- 6- 7	12,125	9	3	
Bonus due to Mr.P.Thimmiah		500	0	0	

Amount recoverable from the Bombay Currency Office for value of mismatched currency notes sent to that office	30	0	0
Value of Stock on hand	408	6	5
Cash balance on hand	229	3	7
NET LOSS	957	15	3

the audit of the accounts
in the Naval Grain Depot
for the periods from 1st June 1919
to 15th Jan 1920.

3) Note of the Note of 6.8.1920
from the Food Controller in
response furnishing his
remarks on the several
points noticed in the
audit report.

(4) N.O. Note no 92 of 10.9.20
from the Comptroller to
Govt on the subject.

Order No G 9311-12
P+S 5-19-1-20

Recorded

List of enclosures.

2. Sanction is accorded
to write off the accounts
one-third cost of the grains
returned from the
Naval Depot to the Prov:
Grain Depot.

Copied by
Examined by

WD 1744—GPB -30,000—17-3 19

CRS
31/10

To the Fo

Mr Chaseley

The Comp